

EXHIBIT M

UNITED STATES BANKRUPTCY COURT
DISTRICT OF Puerto Rico
DIVISION

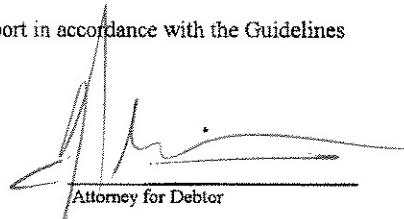
IN RE: MR. EFRAIN ANTONIO RIVERA SOLER } CASE NUMBER: 09-09654 (BKT)
MRS. BRENDA LIZ NIEVES CASTRO }
} JUDGE BRIAN K. TESTER
} DEBTOR. } CHAPTER 11

DEBTOR'S MONTHLY OPERATING REPORT (INDIVIDUAL)
FOR THE PERIOD

FROM 6/1/2010 TO 6/30/2010

Comes now the above-named debtor and files its Monthly Operating Report in accordance with the Guidelines established by the United States Trustee and FRBP 2015.

Dated: 7/23/10



Attorney for Debtor

Attorney's Address
and Phone Number:
ALMEIDA & DAVILA, P.S.C.
Po Box 191757
San Juan, Puerto Rico 00919-1757
Phone: (787)722-2500
Fax: (787)722-2227

Debtor's Address
and Phone Number:

PO Box 363842
San Juan, PR 00936-3842

Tel. (787) 635-6835 / (787) 640-8246

ENRIQUE M. ALMEIDA BERNAL
USDC-PR 217701
Email: ealmeida@almeidadavila.com

ZELMA DAVILA CARRASQUILLO
USDC-PR 218913
Email: zdavila@almeidadavila.com

Note: The original Monthly Operating Report is to be filed with the court and a copy simultaneously provided to the United States Trustee. Monthly Operating Reports must be filed by the 20th day of the following month.

For assistance in preparing the Monthly Operating Report, refer to the following resources:

- 1) Instructions for Preparation Debtor's Chapter 11 Monthly Operating Report
- 2) Initial Filing Requirements
- 3) Frequently Asked Questions (FAQs)

SUMMARY OF CASH RECEIPTS AND CASH DISBURSEMENTS

Case Name: Mr. Efrain A Rivera Soler & Mrs. Brenda L. Nieves Castro		
Case Number: 09-09654(BKT)		
Note: The information requested below is a summary of the information reported the various Schedules and Attachments contained within this report.		
	Month Jun-10	Cumulative Total
CASH- Beginning of Month (Household)	0.00	-1,165.48
CASH- Beginning of Month (Business)	4,797.97	50,056.97
Total Household Receipts	3,745.39	36,106.17
Total Business Receipts	2,200.00	33,603.00
Total Receipts	5,945.39	69,709.17
Total Household Disbursements	3,745.39	36,397.54
Total Business Disbursements	4,085.74	33,909.72
Total Disbursements	7,831.13	70,307.26
NET CASH FLOW (Total Receipts minus Total Disbursements)	2,912.23	48,293.40
CASH- End of Month (Individual)	0.00	-1,456.85
CASH- End of Month (Business)	2,912.23	49,750.25

CALCULATION OF DISBURSEMENTS FOR UNITED STATES TRUSTEE QUARTERLY FEES

TOTAL DISBURSEMENTS (From Above)		
Less: Any Amounts Transferred or Paid from the Business Account to the Household Account (i.e., Salary Paid to Debtor or Owner's Draw)		
DISBURSEMENTS FOR U.S. TRUSTEE FEE CALCULATION		

I declare under penalty of perjury that this statement and the accompanying documents and reports are true and correct to the best of my knowledge and belief

This 22 day of July 2010

Debtor's Signature



**SCHEDULE OF HOUSEHOLD
CASH RECEIPTS AND CASH DISBURSEMENTS**

	Month	Cumulative
	6/30/2010	Total
CASH - Beginning of Month	0.00	-1,165.48
CASH RECEIPTS		
Salary or Cash from Business	3,745.39	36,106.17
Wages from Other Sources (attach list to this report)		
Interest or Dividend Income		
Alimony or Child Support		
Social Security/Pension/Retirement		
Sale of Household Assets (attach list to this report)		
Loans/Borrowing from Outside Sources (attach list to this report)		
Other (specify) (attach list to this report)		
TOTAL RECEIPTS	3,745.39	36,106.17
CASH DISBURSEMENTS		
Alimony or Child Support Payments		0.00
Charitable Contributions		0.00
Gifts		0.00
Household Expenses/Food/Clothing	569.48	4,890.45
Household Repairs & Maintenance		360.55
Insurance	71.00	528.00
IRA Contribution		0.00
Lease/Rent Payments		0.00
Medical/Dental Payments	356.75	2,849.40
Mortgage Payment(s)	898.00	6,943.00
Other Secured Payments	798.00	2,961.80
Taxes - Personal Property		437.75
Taxes - Real Estate		0.00
Taxes Other (attach schedule)		2,696.00
Travel & Entertainment		102.95
Tuition/Education	662.69	5,421.27
Utilities (Electric, Gas, Water, Cable, Sanitation)	389.47	3,844.50
Vehicle Expenses		1,013.76
Vehicle Secured Payment(s)		3,265.88
U. S. Trustee Quarterly Fees		650.00
Professional Fees (Legal, Accounting)		335.00
Other (attach schedule)		51.15
Bank Charges		46.08
		0.00
		0.00
Total Household Disbursements	3,745.39	36,397.54
CASH - End of Month (Must equal reconciled bank statement-Attachment No. 2)	0.00	-1,456.85

**SCHEDULE OF BUSINESS
CASH RECEIPTS AND CASH DISBURSEMENTS**

	Month 6/30/2010	Cumulative Total
CASH - Beginning of Month	4,797.97	50,056.97
BUSINESS CASH RECEIPTS		
Cash Sales	2,200.00	33,603.00
Account Receivable Collection		
Loans/Borrowing from Outside Sources (attach list to this report)		
Rental Income		
Sale of Business Assets (attach list to this report)		
Other (specify) (attach list to this report)		
Total Business Receipts	2,200.00	33,603.00
BUSINESS CASH DISBURSEMENTS		
Net Payroll (Excluding Self)		0.00
Salary Paid to Debtor or Owner's Draw (e.g., transfer to Household Account)	3,745.39	31,506.17
Taxes - Payroll		0.00
Taxes - Sales		0.00
Taxes Other (attach schedule)	200.00	320.00
Contract Labor (Subcontractors)		0.00
Inventory Purchases		0.00
Secured/Lease Payments (Business)		0.00
Utilities (Business)		0.00
Insurance		0.00
Vehicle Expenses	135.00	135.00
Travel & Entertainment	5.35	5.35
Repairs and Maintenance		0.00
Supplies		323.20
Charitable Contributions/Gifts		0.00
Purchase of Fixed Assets		0.00
Advertising		0.00
Bank Charges		10.00
Other (attach schedule)		1,610.00
		0.00
Total Business Disbursements	4,085.74	33,909.72
CASH - End of Month (Must equal reconciled bank statement - Attachment No. 2)	2,912.23	49,750.25

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Efrain Rivera Soler & Brenda Nieves Castro
Reconciliation Summary
1000 · Bco Santander General Operating, Period Ending 06/30/2010

	Jun 30, 10
Beginning Balance	3,370.17
Cleared Transactions	
Checks and Payments - 49 items	-4,157.94
Deposits and Credits - 2 items	2,200.00
Total Cleared Transactions	<u>-1,957.94</u>
Cleared Balance	<u>1,412.23</u>
Register Balance as of 06/30/2010	1,412.23
Ending Balance	1,412.23

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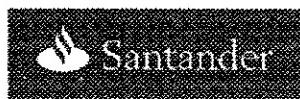
**Efrain Rivera Soler & Brenda Nieves Castro
 Reconciliation Detail**
1000 - Bco Santander General Operating, Period Ending 06/30/2010

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						3,370.17
Cleared Transactions						
Checks and Payments - 48 items						
Check	5/27/2010	147	El Nuevo Dia	X	-47.20	-47.20
Check	5/29/2010	150	Casiano Exterminating	X	-25.00	-72.20
General Journal	6/1/2010			X	-11.86	-84.06
General Journal	6/1/2010			X	-350.00	-434.06
General Journal	6/1/2010			X	-55.13	-489.19
General Journal	6/2/2010			X	-1.07	-490.26
General Journal	6/2/2010			X	-11.33	-501.59
General Journal	6/3/2010			X	-40.00	-541.59
General Journal	6/3/2010			X	-71.00	-612.59
General Journal	6/3/2010			X	-25.45	-638.04
General Journal	6/7/2010			X	-23.60	-661.64
General Journal	6/7/2010			X	-58.35	-719.99
General Journal	6/7/2010			X	-13.90	-733.89
General Journal	6/7/2010			X	-1.07	-734.96
General Journal	6/7/2010			X	-42.79	-777.75
Check	6/9/2010	151	Citi Mortgage	X	-898.00	-1,675.75
General Journal	6/10/2010			X	-12.76	-1,688.51
General Journal	6/11/2010			X	-30.00	-1,718.51
General Journal	6/11/2010			X	-139.00	-1,857.51
Check	6/11/2010	152	A.R.R.Y.E.S.M.	X	-110.00	-1,967.51
General Journal	6/11/2010			X	-172.00	-2,139.51
General Journal	6/14/2010			X	-20.30	-2,159.81
General Journal	6/14/2010			X	-17.15	-2,176.96
General Journal	6/14/2010			X	-1.07	-2,178.03
General Journal	6/15/2010			X	-124.67	-2,302.70
General Journal	6/15/2010			X	-100.00	-2,402.70
General Journal	6/15/2010			X	-100.00	-2,502.70
General Journal	6/15/2010			X	-1.07	-2,503.77
Check	6/15/2010	153	Linda Holliday	X	-135.00	-2,638.77
General Journal	6/16/2010			X	-30.00	-2,668.77
General Journal	6/17/2010			X	-38.28	-2,707.05
General Journal	6/17/2010			X	-97.31	-2,804.36
General Journal	6/18/2010			X	-28.86	-2,833.22
General Journal	6/18/2010			X	-42.90	-2,876.12
General Journal	6/18/2010			X	-52.28	-2,928.40
General Journal	6/18/2010			X	-65.27	-2,993.67
General Journal	6/18/2010			X	-10.59	-3,004.26
General Journal	6/18/2010			X	-4.82	-3,009.08
General Journal	6/18/2010			X	-10.69	-3,019.77
General Journal	6/21/2010			X	-14.97	-3,034.74
General Journal	6/21/2010			X	-11.76	-3,046.50
General Journal	6/21/2010			X	-10.69	-3,057.19
Check	6/24/2010	155	First Leasing	X	-698.00	-3,755.19
Check	6/24/2010	154	A.E.E.	X	-221.90	-3,977.09
Check	6/24/2010	156	First Leasing	X	-100.00	-4,077.09
General Journal	6/25/2010			X	-10.98	-4,088.07
General Journal	6/28/2010			X	-35.00	-4,123.07
General Journal	6/28/2010			X	-1.07	-4,124.14
General Journal	6/30/2010			X	-33.80	-4,157.94
Total Checks and Payments					-4,157.94	-4,157.94
Deposits and Credits - 2 Items						
General Journal	6/4/2010			X	2,000.00	2,000.00
General Journal	6/16/2010			X	200.00	2,200.00
Total Deposits and Credits					2,200.00	2,200.00
Total Cleared Transactions					-1,957.94	-1,957.94
Cleared Balance					-1,957.94	1,412.23
Register Balance as of 06/30/2010					-1,957.94	1,412.23

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Efrain Rivera Soler & Brenda Nieves Castro
Reconciliation Detail
1000 - Bco Santander General Operating, Period Ending 06/30/2010

Type	Date	Num	Name	Cir	Amount	Balance
Ending Balance					-1,857.94	1,412.23



ESTADO DE CUENTA

6

PO BOX 363842
SAN JUAN PR 00936-3842

Página 1
Número de cuenta 3105833546
Desde 08 Jun 2010
Hasta 30 Jun 2010

20

Total de depósitos en el Banco	\$1,412.23
Total de préstamos en el Banco	\$0.00

Para preguntas llamar a

BANCO EN CASA (787)281-2000 ó 1-800-726-8263

Todo reemplazo o tarjeta adicional de tarjeta de débito tendrá un costo de \$3
(Este cargo no aplica a renovaciones automáticas).



DEBTOR IN POSSESSION

Número de cuenta 3105833546

Balance inicial	\$ 4,592.42
Depósitos y otros créditos	+ 200.00
Cheques pagados y otros retiros	- 3,380.19
Balance final	\$ 1,412.23

Información de intereses

Intereses ganados \$ 0.00 basado en un periodo de 022 Días.
Con una tasa anual de rendimiento de 0.00 %.

Resumen de depósitos

Fecha	Cantidad	Fecha	Cantidad
06/16	200.00		

Resumen de cheques pagados

Número de Cheque	Cantidad	Día pagado	Número de Cheque	Cantidad	Día Pagado
151	898.00	06/11	154	221.90	06/25
152	110.00	06/14	155	698.00	06/25
153	135.00	06/16	156	100.00	06/25

Resumen de débitos

Fecha	Descripción	Cantidad
06/10	Compra Santander Express MC PR RIO PIEDRAS REF: 033737 ECONO BUCARE EC 518920XXXXX7353	12.76
06/11	Compra Santander Express MC PR SANTURCE REF: 081547 TEXACO BALDORIO 518920XXXXX7353	30.00
06/11	Compra Santander Express MC PR SAN JUAN REF: 013586 MCS LIFE PERSON 518920XXXXX7353	139.00
06/11	Compra Santander Express MC PR SAN JUAN REF: 062869 MCS LIFE PERSON 518920XXXXX7353	172.00
06/14	Compra Santander Express MC US 866-733-2693 REF: 033151 REDBOX *DVDRERESE 518920XXXXX7353	1.07



ESTADO DE CUENTA

Página 3
Número de cuenta 3105833546
Desde 08 Jun 2010
Hasta 30 Jun 2010

Resumen de débitos

Fecha	Descripción	Cantidad
06/30	Compra Santander Express MC PR RIO PIEDRAS REF: 001729 ECONO BUCARE EC 518920XXXXX7353	33.80

Resumen de balance diario de la cuenta

Fecha	Balance	Fecha	Balance	Fecha	Balance
06/10	4,579.66	06/16	2,901.40		
06/11	3,340.66	06/17	2,765.81	06/25	1,482.10
06/14	3,192.14	06/18	2,550.40	06/28	1,446.03
06/15	2,866.40	06/21	2,512.98	06/30	1,412.23

Resumen de cargos por sobregiro y efectos devueltos:

	Total del período	Total acumulado durante el año 2010
Total de intereses por sobregiro	\$0.00	\$0.00
Total de cargos diarios por sobregiro	\$0.00	\$0.00
Total de cargos por efectos pagados	\$0.00	\$0.00
Total de cargos por efectos devueltos	\$0.00	\$0.00

MONTHLY OPERATING REPORT -
INDIVIDUAL

ATTACHMENT NO. 1

QUESTIONNAIRE		
	YES*	NO
1. Have any assets been sold or transferred outside the normal course of business during this reporting period?		X
2. Have any funds been disbursed from any account other than a debtor in possession account?		X
3. Are any post-petition receivables (accounts, notes, or loans) due from any relatives, insiders, or related party?		X
4. Have any payments been made on pre-petition liabilities this reporting period?		X
5. Have any post-petition loans been received by the debtor from any party?		X
6. Are any post-petition payroll taxes past due?		X
7. Are any post-petition state or federal income taxes past due?		X
8. Are any post-petition state or local sales taxes past due?		X
9. Are any post-petition real estate taxes past due?		X
10. Are any amounts owed to post-petition creditors/vendors delinquent?		X
11. Are any wage payments past due?		X

*If the answer to any of the above questions is "YES," provide a detailed explanation of each item on a separate sheet.

INSURANCE INFORMATION		
	YES	NO*
1. Are real and personal property, vehicle/auto, general liability, fire, theft, workers' compensation, and other necessary insurance coverages in effect?	X	
2. Are all premium payments current?		X

*If the answer to any of the above questions is "NO," provide a detailed explanation of each item on a separate sheet.

CONFIRMATION OF INSURANCE				
TYPE of POLICY	and	CARRIER	Period of Coverage	Payment Amount and Frequency
Auto	Universal CAICO #88D1389669		12/2/08-11/2/2014	78.87 monthly
Liability	Universal CAICO #88PP394223		9/27/09-9/27/10	75 quarterly
Life	ULBL001138		Until payment is current	624.99 quarterly

Check here if United States Trustee has been listed as a Certificate Holder on all policies of insurance.

DESCRIBE PERTINENT DEVELOPMENTS, EVENTS, AND MATTERS DURING THIS REPORTING PERIOD:

Estimated Date of Filing the Plan of Reorganization and Disclosure Statement: _____

MONTHLY OPERATING REPORT -
INDIVIDUAL

ATTACHMENT NO. 2

BANK ACCOUNT RECONCILIATIONS

Bank Account Information	Account #1	Account #2	Account #3	Account #4
Name of Bank:	SANTANDER	SANTANDER	RG PREMIER	
Account Number:	*****3546	*****3554	*****4510	
Purpose of Account (Business/Personal)	Business	Business Escrow	Business Escrow	
Type of Account (e.g. checking)	Checking	Checking	Checking	
1. Balance per Bank Statement	1,412.23	1,500.00	0.00	
2. ADD: Deposits not credited (attach list to this report)				
3. SUBTRACT: Outstanding Checks (attach list)				
4. Other Reconciling Items (attach list to this report)				
5. Month End Balance (Must Agree with Books)	1,412.23	1,500.00	0.00	0.00
TOTAL OF ALL ACCOUNTS				\$2,912.23

Note: Attach a copy of the bank statement and bank reconciliation for each account.

Investment Account Information	Date of Purchase	Type of Instrument	Purchase Price	Current Value
Bank / Account Name / Number				

Note: Attach a copy of each investment account statement.

**MONTHLY OPERATING REPORT -
INDIVIDUAL**

ATTACHMENT NO. 3A

CASH DISBURSEMENTS DETAILS - HOUSEHOLD

Name of Bank	SANTANDER
Account Number	*****3546
Purpose of Account (Personal)	Business
Type of Account (e.g., Checking)	Checking

If any checks written this period have not been delivered to the payee, provide details, including the payee, amount, explanation for holding check and anticipated delivery date of check.

4:21 PM

Efrain Rivera Soler & Brenda Nieves Castro
Transactions by Account

As of June 30, 2010

07/21/10

Accrual Basis

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
1000 - Bco Santander General Operating								
General Journal	6/1/2010		KFC	X	6030 - Food		-11.86	3,297.97
General Journal	6/1/2010		Wal-Mart	X	6030 - Food		-55.13	3,286.11
General Journal	6/1/2010		PR HI Performance	X	6085 - Tuition/Education		-350.00	2,880.98
General Journal	6/2/2010		Las Cumbres BBQ	X	6030 - Food		-11.33	2,889.65
General Journal	6/2/2010		Red Box	X	6060 - Travel & Entertainment		-1.07	2,888.58
General Journal	6/3/2010		PR #3 KM 15.2	X	6060.01 - Medical Expense		-25.45	2,843.13
General Journal	6/3/2010		Texaco	X	6095 - Vehicle Expenses		-40.00	2,803.13
General Journal	6/3/2010		Universal Insurance	X	6045 - Insurance		-71.00	2,732.13
General Journal	6/4/2010		Depositos Bancarios	X	5010 - Fee Income		2,000.00	4,732.13
General Journal	6/7/2010		Red Box	X	6080 - Travel & Entertainment		-1.07	4,731.06
General Journal	6/7/2010		Marshalls	X	6035 - Clothing		-13.80	4,717.16
General Journal	6/7/2010		Macy's	X	6035 - Clothing		-23.80	4,693.36
General Journal	6/7/2010		Tibbi	X	6030 - Food		-42.79	4,650.77
General Journal	6/7/2010		Costco Whse	X	6030 - Food		-58.35	4,592.42
Check	6/9/2010	151	Citi Mortgage	0770555546	X	2000.01 - Citi Mortgage	-898.00	3,694.42
General Journal	6/10/2010		Econo	X	6030 - Food		-12.76	3,681.66
General Journal	6/11/2010		Texaco	X	6095 - Vehicle Expenses		-30.00	3,651.66
General Journal	6/11/2010		MCS Life Person	X	6080.02 - Medical Insurance		-139.00	3,512.66
General Journal	6/11/2010		MCS Life Person	X	6080.02 - Medical Insurance		-172.00	3,340.66
Check	6/11/2010	152	A.R.R.Y.E.S.M.	R0521000608	X	6310 - Educacion Continua	-110.00	3,230.66
General Journal	6/14/2010		RedBox	X	6080 - Travel & Entertainment		-1.07	3,229.59
General Journal	6/14/2010		Econo	X	6030 - Food		-17.15	3,212.44
General Journal	6/14/2010		Walgreens	X	6080.01 - Medical Expense		-20.30	3,192.14
General Journal	6/15/2010		RedBox	X	6080 - Travel & Entertainment		-1.07	3,191.07
General Journal	6/15/2010		PR Dept State Fil	X	6000 - Taxes Payable		-100.00	3,091.07
General Journal	6/15/2010		PR Dept State Fil	X	8000 - Taxes Payable		-100.00	2,991.07
General Journal	6/15/2010		One Link	X	6090.03 - Cable		-124.67	2,866.40
Check	6/15/2010	153	Linda Holiday	Libros	X	6085 - Tuition/Education	-135.00	2,731.40
General Journal	6/16/2010		Deposito	X	5010 - Fee Income		200.00	2,931.40
General Journal	6/16/2010		Texaco	X	6095 - Vehicle Expenses		-30.00	2,901.40
General Journal	6/17/2010		Econo	X	6030 - Food		-38.28	2,863.12
General Journal	6/17/2010		Costco Whse	X	6030 - Food		-97.31	2,765.81
General Journal	6/18/2010		Libereria Educativa	X	6085 - Tuition/Education		-4.82	2,760.99
General Journal	6/18/2010		Libereria Educativa	X	6085 - Tuition/Education		-10.59	2,750.40
General Journal	6/18/2010		BCF	X	6035 - Clothing		-10.66	2,739.71
General Journal	6/18/2010		BCF	X	6035 - Clothing		-28.86	2,710.85
General Journal	6/18/2010		PRASA	X	6080.02 - Water		-42.00	2,667.95
General Journal	6/18/2010		Libereria Educativa	X	6085 - Tuition/Education		-52.28	2,615.67
General Journal	6/18/2010		Macy's	X	6035 - Clothing		-85.27	2,530.40
General Journal	6/21/2010		JC Penney	X	6035 - Clothing		-10.69	2,539.71
General Journal	6/21/2010		Mc Donalds	X	6030 - Food		-11.76	2,527.95
General Journal	6/21/2010		Click	X	6035 - Clothing		-14.97	2,512.98
Check	6/24/2010	154	A.E.E	Cta. 01401438260020	X	6090.01 - Gas & Electric	-221.80	2,291.08
Check	6/24/2010	155	First Leasing	00012170139167	X	2000.02 - First Bank	-698.00	1,593.08
Check	6/24/2010	156	First Leasing	Gastos Legales 000...	X	2000.02 - First Bank	-100.00	1,493.08
General Journal	6/25/2010		Econo	X	6030 - Food		-10.88	1,482.10
General Journal	6/28/2010		Red Box	X	6080 - Travel & Entertainment		-1.07	1,481.03
General Journal	6/28/2010		Shell	X	6095 - Vehicle Expenses		-35.00	1,446.03
General Journal	6/30/2010		Econo	X	6030 - Food		-33.80	1,412.23
Total 1000 - Bco Santander General Operating							-1,855.74	1,412.23
TOTAL							-1,855.74	1,412.23

**MONTHLY OPERATING REPORT -
INDIVIDUAL**

ATTACHMENT NO. 3B

CASH DISBURSEMENTS DETAILS - BUSINESS

Name of Bank	SANTANDER
Account Number	*****3554
Purpose of Account (Business)	Business Escrow
Type of Account (e.g., Checking)	Checking

If any checks written this period have not been delivered to the payee, provide details, including the payee, amount, explanation for holding check and anticipated delivery date of check.

4:29 PM

07/21/10

Accrual Basis

Efrain Rivera Soler & Brenda Nieves Castro
Transactions by Account
As of June 30, 2010

Type	Date	Num	Name	Memo	Cir	Split	Amount	Balance
1010 · Escrow Account Bco Santander							1,500.00	
Total 1010 · Escrow Account Bco Santander							1,500.00	
TOTAL							1,500.00	

**MONTHLY OPERATING REPORT -
INDIVIDUAL**

ATTACHMENT NO. 3C

CASH DISBURSEMENTS DETAILS - BUSINESS

Name of Bank	RG PREMIER
Account Number	*****4510
Purpose of Account (Business)	Business Escrow
Type of Account (e.g., Checking)	Checking

If any checks written this period have not been delivered to the payee, provide details, including the payee, amount, explanation for holding check and anticipated delivery date of check.

**MONTHLY OPERATING REPORT -
INDIVIDUAL**

ATTACHMENT NO. 4

ACCOUNTS RECEIVABLE RECONCILIATION (Pre- & Post- Petition)	Scheduled Amount	Current Month
		6/30/2010
Accounts Receivable Beginning Balance	0	0
Plus: Billings During the Month		
Less: Collections During the Month		
Adjustments or WriteOffs*		
Accounts Receivable Ending Balance**	0	0

ACCOUNTS RECEIVABLE AGING (Pre- & Post- Petition)	Scheduled Amount	Current Month
		6/30/2010
0 - 30 Days		
31 - 60 Days		
61 - 90 Days		
Over 90 Days		
Total Accounts Receivable**		

* Attach explanation of any adjustment or writeoff.

** The "current month" of these two lines must equal.

POST-PETITION TAXES	Beginning Tax Liability*	Amount Withheld & or Accrued
Federal Taxes		
Withholding**		
FICA - Employee		
FICA - Employer		
Unemployment		
Income		
Other (Attach List)		
Total Federal Taxes	0	0
State & Local Taxes		
Withholding		
Sales		
Unemployment		
Real Property		
Personal Property		
Other (Attach List) Income Tax		
Total State & Local Taxes	0	0
Total Post-Petition Taxes	0	0

* The beginning tax liability should represent the liability from the prior month, or if this is the first report, the amount should be zero

** Attach copies of IRS Form 6123 or your FTD coupon and payment receipt to verify payment or deposit

**MONTHLY OPERATING REPORT -
INDIVIDUAL**

ATTACHMENT NO. 5

ACCOUNTS PAYABLE RECONCILIATION (Post-Petition Only)			
	Month 6/30/2010	Month	Month
Accounts Payable Beginning Balance*	0	0	0
Plus: New Indebtedness During the Month			
Less: Amount Paid on Acct. Payables in Month			
Adjustments or WriteOffs**			
Accounts Payable Ending Balance	0	0	0

- The beginning A/P liability should represent the liability from the prior month, or if this is the first report, the amount should be zero.

****Attach explanation for any adjustment or write-off.**

*** List any additional payables on a separate sheet and attach to this schedule.

POST-PETITION STATUS OF SECURED NOTES, LEASES, AND ADEQUATE PROTECTION PAYMENTS					
Name of Secured Creditor / Lessor	Scheduled Monthly Payment Due	Total Past Due From Prior Month(s)	Amount Paid During Month	Total Unpaid Postpetition	Total Number of Payments Past Due